

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 200 of 1986

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE Sd/-
and
Hon'ble MR.JUSTICE D.A.MEHTA Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy of the judgement? : NO
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO
 5. Whether it is to be circulated to the Civil Judge? : NO
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CALAMA PUMPS PVT. LTD.

Versus

COMMISSIONER OF INCOME-TAX

Appearance:

1. INCOME TAX REFERENCE No. 200 of 1986
MR NR DIVETIA for Applicant.
MR BB NAYAK FOR MR MANISH R BHATT for Respondent.
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CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 05/07/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

1. At the instance of the assessee, the following two questions have been referred to this Court for its opinion under the provisions of section 256(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

"1. Whether on the facts and in the circumstances of the case, the Tribunal is right in law in holding that a sum of Rs.1,930/- or no part of it was allowable as deduction ?

2. Whether on the facts and in the circumstances of the case, the Tribunal is right in law in holding that interest of Rs.15,069/- paid to the I.T.Department, was not allowable as deduction ?"

2. We have heard learned Advocate Mr.N.R.Divetia for the applicant-assessee and Mr.B.B.Nayak for the respondent-assessee.

3. It has been fairly submitted by the learned Advocates that the above referred two questions had been raised for the assessment year 1982-83. A similar question had also been referred to this Court for the assessment year 1979-80. The said Reference for the assessment year 1979-80 was decided by this Court on 7/11/2000 in I.T.R. No.223 of 1985.

4. As the questions which have been referred to this Court are similar and looking to the judgement delivered in the case of the assessee itself in I.T.R. No.223 of 1985, we answer both the questions in the affirmative i.e. in favour of the revenue and against the assessee.

5. The Reference stands disposed of accordingly with no order as to costs.

Sd/- Sd/-

(A.R.Dave, J) (D.A.Mehta, J)

m.m.bhatt